

1 AN ACT to amend certain Acts in relation to wildlife.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Use Tax Act is amended by changing
5 Section 3-5 as follows:

6 (35 ILCS 105/3-5) (from Ch. 120, par. 439.3-5)

7 Sec. 3-5. Exemptions. Use of the following tangible
8 personal property is exempt from the tax imposed by this Act:

9 (1) Personal property purchased from a corporation,
10 society, association, foundation, institution, or
11 organization, other than a limited liability company, that is
12 organized and operated as a not-for-profit service enterprise
13 for the benefit of persons 65 years of age or older if the
14 personal property was not purchased by the enterprise for the
15 purpose of resale by the enterprise.

16 (2) Personal property purchased by a not-for-profit
17 Illinois county fair association for use in conducting,
18 operating, or promoting the county fair.

19 (3) Personal property purchased by a not-for-profit arts
20 or cultural organization that establishes, by proof required
21 by the Department by rule, that it has received an exemption
22 under Section 501(c)(3) of the Internal Revenue Code and that
23 is organized and operated for the presentation or support of
24 arts or cultural programming, activities, or services. These
25 organizations include, but are not limited to, music and
26 dramatic arts organizations such as symphony orchestras and
27 theatrical groups, arts and cultural service organizations,
28 local arts councils, visual arts organizations, and media
29 arts organizations.

30 (4) Personal property purchased by a governmental body,
31 by a corporation, society, association, foundation, or

1 institution organized and operated exclusively for
2 charitable, religious, or educational purposes, or by a
3 not-for-profit corporation, society, association, foundation,
4 institution, or organization that has no compensated officers
5 or employees and that is organized and operated primarily for
6 the recreation of persons 55 years of age or older. A limited
7 liability company may qualify for the exemption under this
8 paragraph only if the limited liability company is organized
9 and operated exclusively for educational purposes. On and
10 after July 1, 1987, however, no entity otherwise eligible for
11 this exemption shall make tax-free purchases unless it has an
12 active exemption identification number issued by the
13 Department.

14 (5) A passenger car that is a replacement vehicle to the
15 extent that the purchase price of the car is subject to the
16 Replacement Vehicle Tax.

17 (6) Graphic arts machinery and equipment, including
18 repair and replacement parts, both new and used, and
19 including that manufactured on special order, certified by
20 the purchaser to be used primarily for graphic arts
21 production, and including machinery and equipment purchased
22 for lease.

23 (7) Farm chemicals.

24 (8) Legal tender, currency, medallions, or gold or
25 silver coinage issued by the State of Illinois, the
26 government of the United States of America, or the government
27 of any foreign country, and bullion.

28 (9) Personal property purchased from a teacher-sponsored
29 student organization affiliated with an elementary or
30 secondary school located in Illinois.

31 (10) A motor vehicle of the first division, a motor
32 vehicle of the second division that is a self-contained motor
33 vehicle designed or permanently converted to provide living
34 quarters for recreational, camping, or travel use, with

1 direct walk through to the living quarters from the driver's
2 seat, or a motor vehicle of the second division that is of
3 the van configuration designed for the transportation of not
4 less than 7 nor more than 16 passengers, as defined in
5 Section 1-146 of the Illinois Vehicle Code, that is used for
6 automobile renting, as defined in the Automobile Renting
7 Occupation and Use Tax Act.

8 (11) Farm machinery and equipment, both new and used,
9 including that manufactured on special order, certified by
10 the purchaser to be used primarily for production agriculture
11 or State or federal agricultural programs, including
12 individual replacement parts for the machinery and equipment,
13 including machinery and equipment purchased for lease, and
14 including implements of husbandry defined in Section 1-130 of
15 the Illinois Vehicle Code, farm machinery and agricultural
16 chemical and fertilizer spreaders, and nurse wagons required
17 to be registered under Section 3-809 of the Illinois Vehicle
18 Code, but excluding other motor vehicles required to be
19 registered under the Illinois Vehicle Code. Horticultural
20 polyhouses or hoop houses used for propagating, growing, or
21 overwintering plants shall be considered farm machinery and
22 equipment under this item (11). Agricultural chemical tender
23 tanks and dry boxes shall include units sold separately from
24 a motor vehicle required to be licensed and units sold
25 mounted on a motor vehicle required to be licensed if the
26 selling price of the tender is separately stated.

27 Farm machinery and equipment shall include precision
28 farming equipment that is installed or purchased to be
29 installed on farm machinery and equipment including, but not
30 limited to, tractors, harvesters, sprayers, planters,
31 seeders, or spreaders. Precision farming equipment includes,
32 but is not limited to, soil testing sensors, computers,
33 monitors, software, global positioning and mapping systems,
34 and other such equipment.

1 Farm machinery and equipment also includes computers,
2 sensors, software, and related equipment used primarily in
3 the computer-assisted operation of production agriculture
4 facilities, equipment, and activities such as, but not
5 limited to, the collection, monitoring, and correlation of
6 animal and crop data for the purpose of formulating animal
7 diets and agricultural chemicals. This item (11) is exempt
8 from the provisions of Section 3-90.

9 (12) Fuel and petroleum products sold to or used by an
10 air common carrier, certified by the carrier to be used for
11 consumption, shipment, or storage in the conduct of its
12 business as an air common carrier, for a flight destined for
13 or returning from a location or locations outside the United
14 States without regard to previous or subsequent domestic
15 stopovers.

16 (13) Proceeds of mandatory service charges separately
17 stated on customers' bills for the purchase and consumption
18 of food and beverages purchased at retail from a retailer, to
19 the extent that the proceeds of the service charge are in
20 fact turned over as tips or as a substitute for tips to the
21 employees who participate directly in preparing, serving,
22 hosting or cleaning up the food or beverage function with
23 respect to which the service charge is imposed.

24 (14) Oil field exploration, drilling, and production
25 equipment, including (i) rigs and parts of rigs, rotary rigs,
26 cable tool rigs, and workover rigs, (ii) pipe and tubular
27 goods, including casing and drill strings, (iii) pumps and
28 pump-jack units, (iv) storage tanks and flow lines, (v) any
29 individual replacement part for oil field exploration,
30 drilling, and production equipment, and (vi) machinery and
31 equipment purchased for lease; but excluding motor vehicles
32 required to be registered under the Illinois Vehicle Code.

33 (15) Photoprocessing machinery and equipment, including
34 repair and replacement parts, both new and used, including

1 that manufactured on special order, certified by the
2 purchaser to be used primarily for photoprocessing, and
3 including photoprocessing machinery and equipment purchased
4 for lease.

5 (16) Coal exploration, mining, offhighway hauling,
6 processing, maintenance, and reclamation equipment, including
7 replacement parts and equipment, and including equipment
8 purchased for lease, but excluding motor vehicles required to
9 be registered under the Illinois Vehicle Code.

10 (17) Distillation machinery and equipment, sold as a
11 unit or kit, assembled or installed by the retailer,
12 certified by the user to be used only for the production of
13 ethyl alcohol that will be used for consumption as motor fuel
14 or as a component of motor fuel for the personal use of the
15 user, and not subject to sale or resale.

16 (18) Manufacturing and assembling machinery and
17 equipment used primarily in the process of manufacturing or
18 assembling tangible personal property for wholesale or retail
19 sale or lease, whether that sale or lease is made directly by
20 the manufacturer or by some other person, whether the
21 materials used in the process are owned by the manufacturer
22 or some other person, or whether that sale or lease is made
23 apart from or as an incident to the seller's engaging in the
24 service occupation of producing machines, tools, dies, jigs,
25 patterns, gauges, or other similar items of no commercial
26 value on special order for a particular purchaser.

27 (19) Personal property delivered to a purchaser or
28 purchaser's donee inside Illinois when the purchase order for
29 that personal property was received by a florist located
30 outside Illinois who has a florist located inside Illinois
31 deliver the personal property.

32 (20) Semen used for artificial insemination of livestock
33 for direct agricultural production.

34 (21) Horses, or interests in horses, registered with and

1 meeting the requirements of any of the Arabian Horse Club
2 Registry of America, Appaloosa Horse Club, American Quarter
3 Horse Association, United States Trotting Association, or
4 Jockey Club, as appropriate, used for purposes of breeding or
5 racing for prizes.

6 (22) Computers and communications equipment utilized for
7 any hospital purpose and equipment used in the diagnosis,
8 analysis, or treatment of hospital patients purchased by a
9 lessor who leases the equipment, under a lease of one year or
10 longer executed or in effect at the time the lessor would
11 otherwise be subject to the tax imposed by this Act, to a
12 hospital that has been issued an active tax exemption
13 identification number by the Department under Section 1g of
14 the Retailers' Occupation Tax Act. If the equipment is
15 leased in a manner that does not qualify for this exemption
16 or is used in any other non-exempt manner, the lessor shall
17 be liable for the tax imposed under this Act or the Service
18 Use Tax Act, as the case may be, based on the fair market
19 value of the property at the time the non-qualifying use
20 occurs. No lessor shall collect or attempt to collect an
21 amount (however designated) that purports to reimburse that
22 lessor for the tax imposed by this Act or the Service Use Tax
23 Act, as the case may be, if the tax has not been paid by the
24 lessor. If a lessor improperly collects any such amount from
25 the lessee, the lessee shall have a legal right to claim a
26 refund of that amount from the lessor. If, however, that
27 amount is not refunded to the lessee for any reason, the
28 lessor is liable to pay that amount to the Department.

29 (23) Personal property purchased by a lessor who leases
30 the property, under a lease of one year or longer executed
31 or in effect at the time the lessor would otherwise be
32 subject to the tax imposed by this Act, to a governmental
33 body that has been issued an active sales tax exemption
34 identification number by the Department under Section 1g of

1 the Retailers' Occupation Tax Act. If the property is leased
2 in a manner that does not qualify for this exemption or used
3 in any other non-exempt manner, the lessor shall be liable
4 for the tax imposed under this Act or the Service Use Tax
5 Act, as the case may be, based on the fair market value of
6 the property at the time the non-qualifying use occurs. No
7 lessor shall collect or attempt to collect an amount (however
8 designated) that purports to reimburse that lessor for the
9 tax imposed by this Act or the Service Use Tax Act, as the
10 case may be, if the tax has not been paid by the lessor. If
11 a lessor improperly collects any such amount from the lessee,
12 the lessee shall have a legal right to claim a refund of that
13 amount from the lessor. If, however, that amount is not
14 refunded to the lessee for any reason, the lessor is liable
15 to pay that amount to the Department.

16 (24) Beginning with taxable years ending on or after
17 December 31, 1995 and ending with taxable years ending on or
18 before December 31, 2004, personal property that is donated
19 for disaster relief to be used in a State or federally
20 declared disaster area in Illinois or bordering Illinois by a
21 manufacturer or retailer that is registered in this State to
22 a corporation, society, association, foundation, or
23 institution that has been issued a sales tax exemption
24 identification number by the Department that assists victims
25 of the disaster who reside within the declared disaster area.

26 (25) Beginning with taxable years ending on or after
27 December 31, 1995 and ending with taxable years ending on or
28 before December 31, 2004, personal property that is used in
29 the performance of infrastructure repairs in this State,
30 including but not limited to municipal roads and streets,
31 access roads, bridges, sidewalks, waste disposal systems,
32 water and sewer line extensions, water distribution and
33 purification facilities, storm water drainage and retention
34 facilities, and sewage treatment facilities, resulting from a

1 State or federally declared disaster in Illinois or bordering
2 Illinois when such repairs are initiated on facilities
3 located in the declared disaster area within 6 months after
4 the disaster.

5 (26) Beginning July 1, 1999, game or game birds
6 purchased at a "game breeding and hunting preserve area" as
7 that term is ~~or-an-"exotic-game-hunting-area"-as-these-terms~~
8 are used in the Wildlife Code ~~or--at--a--hunting--enclosure~~
9 ~~approved--through--rules-adopted-by-the-Department-of-Natural~~
10 ~~Resources.~~ This paragraph is exempt from the provisions of
11 Section 3-90.

12 (27) A motor vehicle, as that term is defined in Section
13 1-146 of the Illinois Vehicle Code, that is donated to a
14 corporation, limited liability company, society, association,
15 foundation, or institution that is determined by the
16 Department to be organized and operated exclusively for
17 educational purposes. For purposes of this exemption, "a
18 corporation, limited liability company, society, association,
19 foundation, or institution organized and operated exclusively
20 for educational purposes" means all tax-supported public
21 schools, private schools that offer systematic instruction in
22 useful branches of learning by methods common to public
23 schools and that compare favorably in their scope and
24 intensity with the course of study presented in tax-supported
25 schools, and vocational or technical schools or institutes
26 organized and operated exclusively to provide a course of
27 study of not less than 6 weeks duration and designed to
28 prepare individuals to follow a trade or to pursue a manual,
29 technical, mechanical, industrial, business, or commercial
30 occupation.

31 (28) Beginning January 1, 2000, personal property,
32 including food, purchased through fundraising events for the
33 benefit of a public or private elementary or secondary
34 school, a group of those schools, or one or more school

1 districts if the events are sponsored by an entity recognized
2 by the school district that consists primarily of volunteers
3 and includes parents and teachers of the school children.
4 This paragraph does not apply to fundraising events (i) for
5 the benefit of private home instruction or (ii) for which the
6 fundraising entity purchases the personal property sold at
7 the events from another individual or entity that sold the
8 property for the purpose of resale by the fundraising entity
9 and that profits from the sale to the fundraising entity.
10 This paragraph is exempt from the provisions of Section 3-90.

11 (29) Beginning January 1, 2000, new or used automatic
12 vending machines that prepare and serve hot food and
13 beverages, including coffee, soup, and other items, and
14 replacement parts for these machines. This paragraph is
15 exempt from the provisions of Section 3-90.

16 (30) Food for human consumption that is to be consumed
17 off the premises where it is sold (other than alcoholic
18 beverages, soft drinks, and food that has been prepared for
19 immediate consumption) and prescription and nonprescription
20 medicines, drugs, medical appliances, and insulin, urine
21 testing materials, syringes, and needles used by diabetics,
22 for human use, when purchased for use by a person receiving
23 medical assistance under Article 5 of the Illinois Public Aid
24 Code who resides in a licensed long-term care facility, as
25 defined in the Nursing Home Care Act.

26 (Source: P.A. 90-14, eff. 7-1-97; 90-552, eff. 12-12-97;
27 90-605, eff. 6-30-98; 91-51, eff. 6-30-99; 91-200, eff.
28 7-20-99; 91-439, eff. 8-6-99; 91-637, eff. 8-20-99; 91-644,
29 eff. 8-20-99; 91-901, eff. 1-1-01.)

30 Section 10. The Service Use Tax Act is amended by
31 changing Section 3-5 as follows:

32 (35 ILCS 110/3-5) (from Ch. 120, par. 439.33-5)

1 Sec. 3-5. Exemptions. Use of the following tangible
2 personal property is exempt from the tax imposed by this Act:

3 (1) Personal property purchased from a corporation,
4 society, association, foundation, institution, or
5 organization, other than a limited liability company, that is
6 organized and operated as a not-for-profit service enterprise
7 for the benefit of persons 65 years of age or older if the
8 personal property was not purchased by the enterprise for the
9 purpose of resale by the enterprise.

10 (2) Personal property purchased by a non-profit Illinois
11 county fair association for use in conducting, operating, or
12 promoting the county fair.

13 (3) Personal property purchased by a not-for-profit arts
14 or cultural organization that establishes, by proof required
15 by the Department by rule, that it has received an exemption
16 under Section 501(c)(3) of the Internal Revenue Code and that
17 is organized and operated for the presentation or support of
18 arts or cultural programming, activities, or services. These
19 organizations include, but are not limited to, music and
20 dramatic arts organizations such as symphony orchestras and
21 theatrical groups, arts and cultural service organizations,
22 local arts councils, visual arts organizations, and media
23 arts organizations.

24 (4) Legal tender, currency, medallions, or gold or
25 silver coinage issued by the State of Illinois, the
26 government of the United States of America, or the government
27 of any foreign country, and bullion.

28 (5) Graphic arts machinery and equipment, including
29 repair and replacement parts, both new and used, and
30 including that manufactured on special order or purchased for
31 lease, certified by the purchaser to be used primarily for
32 graphic arts production.

33 (6) Personal property purchased from a teacher-sponsored
34 student organization affiliated with an elementary or

1 secondary school located in Illinois.

2 (7) Farm machinery and equipment, both new and used,
3 including that manufactured on special order, certified by
4 the purchaser to be used primarily for production agriculture
5 or State or federal agricultural programs, including
6 individual replacement parts for the machinery and equipment,
7 including machinery and equipment purchased for lease, and
8 including implements of husbandry defined in Section 1-130 of
9 the Illinois Vehicle Code, farm machinery and agricultural
10 chemical and fertilizer spreaders, and nurse wagons required
11 to be registered under Section 3-809 of the Illinois Vehicle
12 Code, but excluding other motor vehicles required to be
13 registered under the Illinois Vehicle Code. Horticultural
14 polyhouses or hoop houses used for propagating, growing, or
15 overwintering plants shall be considered farm machinery and
16 equipment under this item (7). Agricultural chemical tender
17 tanks and dry boxes shall include units sold separately from
18 a motor vehicle required to be licensed and units sold
19 mounted on a motor vehicle required to be licensed if the
20 selling price of the tender is separately stated.

21 Farm machinery and equipment shall include precision
22 farming equipment that is installed or purchased to be
23 installed on farm machinery and equipment including, but not
24 limited to, tractors, harvesters, sprayers, planters,
25 seeders, or spreaders. Precision farming equipment includes,
26 but is not limited to, soil testing sensors, computers,
27 monitors, software, global positioning and mapping systems,
28 and other such equipment.

29 Farm machinery and equipment also includes computers,
30 sensors, software, and related equipment used primarily in
31 the computer-assisted operation of production agriculture
32 facilities, equipment, and activities such as, but not
33 limited to, the collection, monitoring, and correlation of
34 animal and crop data for the purpose of formulating animal

1 diets and agricultural chemicals. This item (7) is exempt
2 from the provisions of Section 3-75.

3 (8) Fuel and petroleum products sold to or used by an
4 air common carrier, certified by the carrier to be used for
5 consumption, shipment, or storage in the conduct of its
6 business as an air common carrier, for a flight destined for
7 or returning from a location or locations outside the United
8 States without regard to previous or subsequent domestic
9 stopovers.

10 (9) Proceeds of mandatory service charges separately
11 stated on customers' bills for the purchase and consumption
12 of food and beverages acquired as an incident to the purchase
13 of a service from a serviceman, to the extent that the
14 proceeds of the service charge are in fact turned over as
15 tips or as a substitute for tips to the employees who
16 participate directly in preparing, serving, hosting or
17 cleaning up the food or beverage function with respect to
18 which the service charge is imposed.

19 (10) Oil field exploration, drilling, and production
20 equipment, including (i) rigs and parts of rigs, rotary rigs,
21 cable tool rigs, and workover rigs, (ii) pipe and tubular
22 goods, including casing and drill strings, (iii) pumps and
23 pump-jack units, (iv) storage tanks and flow lines, (v) any
24 individual replacement part for oil field exploration,
25 drilling, and production equipment, and (vi) machinery and
26 equipment purchased for lease; but excluding motor vehicles
27 required to be registered under the Illinois Vehicle Code.

28 (11) Proceeds from the sale of photoprocessing machinery
29 and equipment, including repair and replacement parts, both
30 new and used, including that manufactured on special order,
31 certified by the purchaser to be used primarily for
32 photoprocessing, and including photoprocessing machinery and
33 equipment purchased for lease.

34 (12) Coal exploration, mining, offhighway hauling,

1 processing, maintenance, and reclamation equipment, including
2 replacement parts and equipment, and including equipment
3 purchased for lease, but excluding motor vehicles required to
4 be registered under the Illinois Vehicle Code.

5 (13) Semen used for artificial insemination of livestock
6 for direct agricultural production.

7 (14) Horses, or interests in horses, registered with and
8 meeting the requirements of any of the Arabian Horse Club
9 Registry of America, Appaloosa Horse Club, American Quarter
10 Horse Association, United States Trotting Association, or
11 Jockey Club, as appropriate, used for purposes of breeding or
12 racing for prizes.

13 (15) Computers and communications equipment utilized for
14 any hospital purpose and equipment used in the diagnosis,
15 analysis, or treatment of hospital patients purchased by a
16 lessor who leases the equipment, under a lease of one year or
17 longer executed or in effect at the time the lessor would
18 otherwise be subject to the tax imposed by this Act, to a
19 hospital that has been issued an active tax exemption
20 identification number by the Department under Section 1g of
21 the Retailers' Occupation Tax Act. If the equipment is leased
22 in a manner that does not qualify for this exemption or is
23 used in any other non-exempt manner, the lessor shall be
24 liable for the tax imposed under this Act or the Use Tax Act,
25 as the case may be, based on the fair market value of the
26 property at the time the non-qualifying use occurs. No
27 lessor shall collect or attempt to collect an amount (however
28 designated) that purports to reimburse that lessor for the
29 tax imposed by this Act or the Use Tax Act, as the case may
30 be, if the tax has not been paid by the lessor. If a lessor
31 improperly collects any such amount from the lessee, the
32 lessee shall have a legal right to claim a refund of that
33 amount from the lessor. If, however, that amount is not
34 refunded to the lessee for any reason, the lessor is liable

1 to pay that amount to the Department.

2 (16) Personal property purchased by a lessor who leases
3 the property, under a lease of one year or longer executed or
4 in effect at the time the lessor would otherwise be subject
5 to the tax imposed by this Act, to a governmental body that
6 has been issued an active tax exemption identification number
7 by the Department under Section 1g of the Retailers'
8 Occupation Tax Act. If the property is leased in a manner
9 that does not qualify for this exemption or is used in any
10 other non-exempt manner, the lessor shall be liable for the
11 tax imposed under this Act or the Use Tax Act, as the case
12 may be, based on the fair market value of the property at the
13 time the non-qualifying use occurs. No lessor shall collect
14 or attempt to collect an amount (however designated) that
15 purports to reimburse that lessor for the tax imposed by this
16 Act or the Use Tax Act, as the case may be, if the tax has
17 not been paid by the lessor. If a lessor improperly collects
18 any such amount from the lessee, the lessee shall have a
19 legal right to claim a refund of that amount from the lessor.
20 If, however, that amount is not refunded to the lessee for
21 any reason, the lessor is liable to pay that amount to the
22 Department.

23 (17) Beginning with taxable years ending on or after
24 December 31, 1995 and ending with taxable years ending on or
25 before December 31, 2004, personal property that is donated
26 for disaster relief to be used in a State or federally
27 declared disaster area in Illinois or bordering Illinois by a
28 manufacturer or retailer that is registered in this State to
29 a corporation, society, association, foundation, or
30 institution that has been issued a sales tax exemption
31 identification number by the Department that assists victims
32 of the disaster who reside within the declared disaster area.

33 (18) Beginning with taxable years ending on or after
34 December 31, 1995 and ending with taxable years ending on or

1 before December 31, 2004, personal property that is used in
 2 the performance of infrastructure repairs in this State,
 3 including but not limited to municipal roads and streets,
 4 access roads, bridges, sidewalks, waste disposal systems,
 5 water and sewer line extensions, water distribution and
 6 purification facilities, storm water drainage and retention
 7 facilities, and sewage treatment facilities, resulting from a
 8 State or federally declared disaster in Illinois or bordering
 9 Illinois when such repairs are initiated on facilities
 10 located in the declared disaster area within 6 months after
 11 the disaster.

12 (19) Beginning July 1, 1999, game or game birds
 13 purchased at a "game breeding and hunting preserve area" as
 14 that term is ~~or-an-"exotic-game-hunting-area"-as-these-terms~~
 15 are used in the Wildlife Code ~~or--at--a--hunting--enclosure~~
 16 ~~approved--through--rules-adopted-by-the-Department-of-Natural~~
 17 ~~Resources.~~ This paragraph is exempt from the provisions of
 18 Section 3-75.

19 (20) ~~(19)~~ A motor vehicle, as that term is defined in
 20 Section 1-146 of the Illinois Vehicle Code, that is donated
 21 to a corporation, limited liability company, society,
 22 association, foundation, or institution that is determined by
 23 the Department to be organized and operated exclusively for
 24 educational purposes. For purposes of this exemption, "a
 25 corporation, limited liability company, society, association,
 26 foundation, or institution organized and operated exclusively
 27 for educational purposes" means all tax-supported public
 28 schools, private schools that offer systematic instruction in
 29 useful branches of learning by methods common to public
 30 schools and that compare favorably in their scope and
 31 intensity with the course of study presented in tax-supported
 32 schools, and vocational or technical schools or institutes
 33 organized and operated exclusively to provide a course of
 34 study of not less than 6 weeks duration and designed to

1 prepare individuals to follow a trade or to pursue a manual,
2 technical, mechanical, industrial, business, or commercial
3 occupation.

4 (21) ~~(20)~~ Beginning January 1, 2000, personal property,
5 including food, purchased through fundraising events for the
6 benefit of a public or private elementary or secondary
7 school, a group of those schools, or one or more school
8 districts if the events are sponsored by an entity recognized
9 by the school district that consists primarily of volunteers
10 and includes parents and teachers of the school children.
11 This paragraph does not apply to fundraising events (i) for
12 the benefit of private home instruction or (ii) for which the
13 fundraising entity purchases the personal property sold at
14 the events from another individual or entity that sold the
15 property for the purpose of resale by the fundraising entity
16 and that profits from the sale to the fundraising entity.
17 This paragraph is exempt from the provisions of Section 3-75.

18 (22) ~~(19)~~ Beginning January 1, 2000, new or used
19 automatic vending machines that prepare and serve hot food
20 and beverages, including coffee, soup, and other items, and
21 replacement parts for these machines. This paragraph is
22 exempt from the provisions of Section 3-75.

23 (Source: P.A. 90-14, eff. 7-1-97; 90-552, eff. 12-12-97;
24 90-605, eff. 6-30-98; 91-51, eff. 6-30-99; 91-200, eff.
25 7-20-99; 91-439, eff. 8-6-99; 91-637, eff. 8-20-99; 91-644,
26 eff. 8-20-99; revised 9-29-99.)

27 Section 15. The Service Occupation Tax Act is amended by
28 changing Section 3-5 as follows:

29 (35 ILCS 115/3-5) (from Ch. 120, par. 439.103-5)
30 Sec. 3-5. Exemptions. The following tangible personal
31 property is exempt from the tax imposed by this Act:

32 (1) Personal property sold by a corporation, society,

1 association, foundation, institution, or organization, other
2 than a limited liability company, that is organized and
3 operated as a not-for-profit service enterprise for the
4 benefit of persons 65 years of age or older if the personal
5 property was not purchased by the enterprise for the purpose
6 of resale by the enterprise.

7 (2) Personal property purchased by a not-for-profit
8 Illinois county fair association for use in conducting,
9 operating, or promoting the county fair.

10 (3) Personal property purchased by any not-for-profit
11 arts or cultural organization that establishes, by proof
12 required by the Department by rule, that it has received an
13 exemption under Section 501(c)(3) of the Internal Revenue
14 Code and that is organized and operated for the presentation
15 or support of arts or cultural programming, activities, or
16 services. These organizations include, but are not limited
17 to, music and dramatic arts organizations such as symphony
18 orchestras and theatrical groups, arts and cultural service
19 organizations, local arts councils, visual arts
20 organizations, and media arts organizations.

21 (4) Legal tender, currency, medallions, or gold or
22 silver coinage issued by the State of Illinois, the
23 government of the United States of America, or the government
24 of any foreign country, and bullion.

25 (5) Graphic arts machinery and equipment, including
26 repair and replacement parts, both new and used, and
27 including that manufactured on special order or purchased for
28 lease, certified by the purchaser to be used primarily for
29 graphic arts production.

30 (6) Personal property sold by a teacher-sponsored
31 student organization affiliated with an elementary or
32 secondary school located in Illinois.

33 (7) Farm machinery and equipment, both new and used,
34 including that manufactured on special order, certified by

1 the purchaser to be used primarily for production agriculture
2 or State or federal agricultural programs, including
3 individual replacement parts for the machinery and equipment,
4 including machinery and equipment purchased for lease, and
5 including implements of husbandry defined in Section 1-130 of
6 the Illinois Vehicle Code, farm machinery and agricultural
7 chemical and fertilizer spreaders, and nurse wagons required
8 to be registered under Section 3-809 of the Illinois Vehicle
9 Code, but excluding other motor vehicles required to be
10 registered under the Illinois Vehicle Code. Horticultural
11 polyhouses or hoop houses used for propagating, growing, or
12 overwintering plants shall be considered farm machinery and
13 equipment under this item (7). Agricultural chemical tender
14 tanks and dry boxes shall include units sold separately from
15 a motor vehicle required to be licensed and units sold
16 mounted on a motor vehicle required to be licensed if the
17 selling price of the tender is separately stated.

18 Farm machinery and equipment shall include precision
19 farming equipment that is installed or purchased to be
20 installed on farm machinery and equipment including, but not
21 limited to, tractors, harvesters, sprayers, planters,
22 seeders, or spreaders. Precision farming equipment includes,
23 but is not limited to, soil testing sensors, computers,
24 monitors, software, global positioning and mapping systems,
25 and other such equipment.

26 Farm machinery and equipment also includes computers,
27 sensors, software, and related equipment used primarily in
28 the computer-assisted operation of production agriculture
29 facilities, equipment, and activities such as, but not
30 limited to, the collection, monitoring, and correlation of
31 animal and crop data for the purpose of formulating animal
32 diets and agricultural chemicals. This item (7) is exempt
33 from the provisions of Section 3-55.

34 (8) Fuel and petroleum products sold to or used by an

1 air common carrier, certified by the carrier to be used for
2 consumption, shipment, or storage in the conduct of its
3 business as an air common carrier, for a flight destined for
4 or returning from a location or locations outside the United
5 States without regard to previous or subsequent domestic
6 stopovers.

7 (9) Proceeds of mandatory service charges separately
8 stated on customers' bills for the purchase and consumption
9 of food and beverages, to the extent that the proceeds of the
10 service charge are in fact turned over as tips or as a
11 substitute for tips to the employees who participate directly
12 in preparing, serving, hosting or cleaning up the food or
13 beverage function with respect to which the service charge is
14 imposed.

15 (10) Oil field exploration, drilling, and production
16 equipment, including (i) rigs and parts of rigs, rotary rigs,
17 cable tool rigs, and workover rigs, (ii) pipe and tubular
18 goods, including casing and drill strings, (iii) pumps and
19 pump-jack units, (iv) storage tanks and flow lines, (v) any
20 individual replacement part for oil field exploration,
21 drilling, and production equipment, and (vi) machinery and
22 equipment purchased for lease; but excluding motor vehicles
23 required to be registered under the Illinois Vehicle Code.

24 (11) Photoprocessing machinery and equipment, including
25 repair and replacement parts, both new and used, including
26 that manufactured on special order, certified by the
27 purchaser to be used primarily for photoprocessing, and
28 including photoprocessing machinery and equipment purchased
29 for lease.

30 (12) Coal exploration, mining, offhighway hauling,
31 processing, maintenance, and reclamation equipment, including
32 replacement parts and equipment, and including equipment
33 purchased for lease, but excluding motor vehicles required to
34 be registered under the Illinois Vehicle Code.

1 (13) Food for human consumption that is to be consumed
2 off the premises where it is sold (other than alcoholic
3 beverages, soft drinks and food that has been prepared for
4 immediate consumption) and prescription and non-prescription
5 medicines, drugs, medical appliances, and insulin, urine
6 testing materials, syringes, and needles used by diabetics,
7 for human use, when purchased for use by a person receiving
8 medical assistance under Article 5 of the Illinois Public Aid
9 Code who resides in a licensed long-term care facility, as
10 defined in the Nursing Home Care Act.

11 (14) Semen used for artificial insemination of livestock
12 for direct agricultural production.

13 (15) Horses, or interests in horses, registered with and
14 meeting the requirements of any of the Arabian Horse Club
15 Registry of America, Appaloosa Horse Club, American Quarter
16 Horse Association, United States Trotting Association, or
17 Jockey Club, as appropriate, used for purposes of breeding or
18 racing for prizes.

19 (16) Computers and communications equipment utilized for
20 any hospital purpose and equipment used in the diagnosis,
21 analysis, or treatment of hospital patients sold to a lessor
22 who leases the equipment, under a lease of one year or longer
23 executed or in effect at the time of the purchase, to a
24 hospital that has been issued an active tax exemption
25 identification number by the Department under Section 1g of
26 the Retailers' Occupation Tax Act.

27 (17) Personal property sold to a lessor who leases the
28 property, under a lease of one year or longer executed or in
29 effect at the time of the purchase, to a governmental body
30 that has been issued an active tax exemption identification
31 number by the Department under Section 1g of the Retailers'
32 Occupation Tax Act.

33 (18) Beginning with taxable years ending on or after
34 December 31, 1995 and ending with taxable years ending on or

1 before December 31, 2004, personal property that is donated
 2 for disaster relief to be used in a State or federally
 3 declared disaster area in Illinois or bordering Illinois by a
 4 manufacturer or retailer that is registered in this State to
 5 a corporation, society, association, foundation, or
 6 institution that has been issued a sales tax exemption
 7 identification number by the Department that assists victims
 8 of the disaster who reside within the declared disaster area.

9 (19) Beginning with taxable years ending on or after
 10 December 31, 1995 and ending with taxable years ending on or
 11 before December 31, 2004, personal property that is used in
 12 the performance of infrastructure repairs in this State,
 13 including but not limited to municipal roads and streets,
 14 access roads, bridges, sidewalks, waste disposal systems,
 15 water and sewer line extensions, water distribution and
 16 purification facilities, storm water drainage and retention
 17 facilities, and sewage treatment facilities, resulting from a
 18 State or federally declared disaster in Illinois or bordering
 19 Illinois when such repairs are initiated on facilities
 20 located in the declared disaster area within 6 months after
 21 the disaster.

22 (20) Beginning July 1, 1999, game or game birds sold at
 23 a "game breeding and hunting preserve area" as that term is
 24 ~~or--an--"exotic-game-hunting-area"--as-these-terms-are~~ used in
 25 the Wildlife Code ~~or-at-a-hunting-enclosure-approved--through~~
 26 ~~rules--adopted--by-the-Department-of-Natural-Resources.~~ This
 27 paragraph is exempt from the provisions of Section 3-55.

28 (21) ~~(20)~~ A motor vehicle, as that term is defined in
 29 Section 1-146 of the Illinois Vehicle Code, that is donated
 30 to a corporation, limited liability company, society,
 31 association, foundation, or institution that is determined by
 32 the Department to be organized and operated exclusively for
 33 educational purposes. For purposes of this exemption, "a
 34 corporation, limited liability company, society, association,

1 foundation, or institution organized and operated exclusively
 2 for educational purposes" means all tax-supported public
 3 schools, private schools that offer systematic instruction in
 4 useful branches of learning by methods common to public
 5 schools and that compare favorably in their scope and
 6 intensity with the course of study presented in tax-supported
 7 schools, and vocational or technical schools or institutes
 8 organized and operated exclusively to provide a course of
 9 study of not less than 6 weeks duration and designed to
 10 prepare individuals to follow a trade or to pursue a manual,
 11 technical, mechanical, industrial, business, or commercial
 12 occupation.

13 (22) ~~(21)~~ Beginning January 1, 2000, personal property,
 14 including food, purchased through fundraising events for the
 15 benefit of a public or private elementary or secondary
 16 school, a group of those schools, or one or more school
 17 districts if the events are sponsored by an entity recognized
 18 by the school district that consists primarily of volunteers
 19 and includes parents and teachers of the school children.
 20 This paragraph does not apply to fundraising events (i) for
 21 the benefit of private home instruction or (ii) for which the
 22 fundraising entity purchases the personal property sold at
 23 the events from another individual or entity that sold the
 24 property for the purpose of resale by the fundraising entity
 25 and that profits from the sale to the fundraising entity.
 26 This paragraph is exempt from the provisions of Section 3-55.

27 (23) ~~(20)~~ Beginning January 1, 2000, new or used
 28 automatic vending machines that prepare and serve hot food
 29 and beverages, including coffee, soup, and other items, and
 30 replacement parts for these machines. This paragraph is
 31 exempt from the provisions of Section 3-55.

32 (Source: P.A. 90-14, eff. 7-1-97; 90-552, eff. 12-12-97;
 33 90-605, eff. 6-30-98; 91-51, eff. 6-30-99; 91-200, eff.
 34 7-20-99; 91-439, eff. 8-6-99; 91-533, eff. 8-13-99; 91-637,

1 eff. 8-20-99; 91-644, eff. 8-20-99; revised 9-29-99.)

2 Section 20. The Retailers' Occupation Tax Act is amended
3 by changing Section 2-5 as follows:

4 (35 ILCS 120/2-5) (from Ch. 120, par. 441-5)

5 Sec. 2-5. Exemptions. Gross receipts from proceeds from
6 the sale of the following tangible personal property are
7 exempt from the tax imposed by this Act:

8 (1) Farm chemicals.

9 (2) Farm machinery and equipment, both new and used,
10 including that manufactured on special order, certified by
11 the purchaser to be used primarily for production agriculture
12 or State or federal agricultural programs, including
13 individual replacement parts for the machinery and equipment,
14 including machinery and equipment purchased for lease, and
15 including implements of husbandry defined in Section 1-130 of
16 the Illinois Vehicle Code, farm machinery and agricultural
17 chemical and fertilizer spreaders, and nurse wagons required
18 to be registered under Section 3-809 of the Illinois Vehicle
19 Code, but excluding other motor vehicles required to be
20 registered under the Illinois Vehicle Code. Horticultural
21 polyhouses or hoop houses used for propagating, growing, or
22 overwintering plants shall be considered farm machinery and
23 equipment under this item (2). Agricultural chemical tender
24 tanks and dry boxes shall include units sold separately from
25 a motor vehicle required to be licensed and units sold
26 mounted on a motor vehicle required to be licensed, if the
27 selling price of the tender is separately stated.

28 Farm machinery and equipment shall include precision
29 farming equipment that is installed or purchased to be
30 installed on farm machinery and equipment including, but not
31 limited to, tractors, harvesters, sprayers, planters,
32 seeders, or spreaders. Precision farming equipment includes,

1 but is not limited to, soil testing sensors, computers,
2 monitors, software, global positioning and mapping systems,
3 and other such equipment.

4 Farm machinery and equipment also includes computers,
5 sensors, software, and related equipment used primarily in
6 the computer-assisted operation of production agriculture
7 facilities, equipment, and activities such as, but not
8 limited to, the collection, monitoring, and correlation of
9 animal and crop data for the purpose of formulating animal
10 diets and agricultural chemicals. This item (7) is exempt
11 from the provisions of Section 2-70.

12 (3) Distillation machinery and equipment, sold as a unit
13 or kit, assembled or installed by the retailer, certified by
14 the user to be used only for the production of ethyl alcohol
15 that will be used for consumption as motor fuel or as a
16 component of motor fuel for the personal use of the user, and
17 not subject to sale or resale.

18 (4) Graphic arts machinery and equipment, including
19 repair and replacement parts, both new and used, and
20 including that manufactured on special order or purchased for
21 lease, certified by the purchaser to be used primarily for
22 graphic arts production.

23 (5) A motor vehicle of the first division, a motor
24 vehicle of the second division that is a self-contained motor
25 vehicle designed or permanently converted to provide living
26 quarters for recreational, camping, or travel use, with
27 direct walk through access to the living quarters from the
28 driver's seat, or a motor vehicle of the second division that
29 is of the van configuration designed for the transportation
30 of not less than 7 nor more than 16 passengers, as defined in
31 Section 1-146 of the Illinois Vehicle Code, that is used for
32 automobile renting, as defined in the Automobile Renting
33 Occupation and Use Tax Act.

34 (6) Personal property sold by a teacher-sponsored

1 student organization affiliated with an elementary or
2 secondary school located in Illinois.

3 (7) Proceeds of that portion of the selling price of a
4 passenger car the sale of which is subject to the Replacement
5 Vehicle Tax.

6 (8) Personal property sold to an Illinois county fair
7 association for use in conducting, operating, or promoting
8 the county fair.

9 (9) Personal property sold to a not-for-profit arts or
10 cultural organization that establishes, by proof required by
11 the Department by rule, that it has received an exemption
12 under Section 501(c)(3) of the Internal Revenue Code and that
13 is organized and operated for the presentation or support of
14 arts or cultural programming, activities, or services. These
15 organizations include, but are not limited to, music and
16 dramatic arts organizations such as symphony orchestras and
17 theatrical groups, arts and cultural service organizations,
18 local arts councils, visual arts organizations, and media
19 arts organizations.

20 (10) Personal property sold by a corporation, society,
21 association, foundation, institution, or organization, other
22 than a limited liability company, that is organized and
23 operated as a not-for-profit service enterprise for the
24 benefit of persons 65 years of age or older if the personal
25 property was not purchased by the enterprise for the purpose
26 of resale by the enterprise.

27 (11) Personal property sold to a governmental body, to a
28 corporation, society, association, foundation, or institution
29 organized and operated exclusively for charitable, religious,
30 or educational purposes, or to a not-for-profit corporation,
31 society, association, foundation, institution, or
32 organization that has no compensated officers or employees
33 and that is organized and operated primarily for the
34 recreation of persons 55 years of age or older. A limited

1 liability company may qualify for the exemption under this
2 paragraph only if the limited liability company is organized
3 and operated exclusively for educational purposes. On and
4 after July 1, 1987, however, no entity otherwise eligible for
5 this exemption shall make tax-free purchases unless it has an
6 active identification number issued by the Department.

7 (12) Personal property sold to interstate carriers for
8 hire for use as rolling stock moving in interstate commerce
9 or to lessors under leases of one year or longer executed or
10 in effect at the time of purchase by interstate carriers for
11 hire for use as rolling stock moving in interstate commerce
12 and equipment operated by a telecommunications provider,
13 licensed as a common carrier by the Federal Communications
14 Commission, which is permanently installed in or affixed to
15 aircraft moving in interstate commerce.

16 (13) Proceeds from sales to owners, lessors, or shippers
17 of tangible personal property that is utilized by interstate
18 carriers for hire for use as rolling stock moving in
19 interstate commerce and equipment operated by a
20 telecommunications provider, licensed as a common carrier by
21 the Federal Communications Commission, which is permanently
22 installed in or affixed to aircraft moving in interstate
23 commerce.

24 (14) Machinery and equipment that will be used by the
25 purchaser, or a lessee of the purchaser, primarily in the
26 process of manufacturing or assembling tangible personal
27 property for wholesale or retail sale or lease, whether the
28 sale or lease is made directly by the manufacturer or by some
29 other person, whether the materials used in the process are
30 owned by the manufacturer or some other person, or whether
31 the sale or lease is made apart from or as an incident to the
32 seller's engaging in the service occupation of producing
33 machines, tools, dies, jigs, patterns, gauges, or other
34 similar items of no commercial value on special order for a

1 particular purchaser.

2 (15) Proceeds of mandatory service charges separately
3 stated on customers' bills for purchase and consumption of
4 food and beverages, to the extent that the proceeds of the
5 service charge are in fact turned over as tips or as a
6 substitute for tips to the employees who participate directly
7 in preparing, serving, hosting or cleaning up the food or
8 beverage function with respect to which the service charge is
9 imposed.

10 (16) Petroleum products sold to a purchaser if the
11 seller is prohibited by federal law from charging tax to the
12 purchaser.

13 (17) Tangible personal property sold to a common carrier
14 by rail or motor that receives the physical possession of the
15 property in Illinois and that transports the property, or
16 shares with another common carrier in the transportation of
17 the property, out of Illinois on a standard uniform bill of
18 lading showing the seller of the property as the shipper or
19 consignor of the property to a destination outside Illinois,
20 for use outside Illinois.

21 (18) Legal tender, currency, medallions, or gold or
22 silver coinage issued by the State of Illinois, the
23 government of the United States of America, or the government
24 of any foreign country, and bullion.

25 (19) Oil field exploration, drilling, and production
26 equipment, including (i) rigs and parts of rigs, rotary rigs,
27 cable tool rigs, and workover rigs, (ii) pipe and tubular
28 goods, including casing and drill strings, (iii) pumps and
29 pump-jack units, (iv) storage tanks and flow lines, (v) any
30 individual replacement part for oil field exploration,
31 drilling, and production equipment, and (vi) machinery and
32 equipment purchased for lease; but excluding motor vehicles
33 required to be registered under the Illinois Vehicle Code.

34 (20) Photoprocessing machinery and equipment, including

1 repair and replacement parts, both new and used, including
2 that manufactured on special order, certified by the
3 purchaser to be used primarily for photoprocessing, and
4 including photoprocessing machinery and equipment purchased
5 for lease.

6 (21) Coal exploration, mining, offhighway hauling,
7 processing, maintenance, and reclamation equipment, including
8 replacement parts and equipment, and including equipment
9 purchased for lease, but excluding motor vehicles required to
10 be registered under the Illinois Vehicle Code.

11 (22) Fuel and petroleum products sold to or used by an
12 air carrier, certified by the carrier to be used for
13 consumption, shipment, or storage in the conduct of its
14 business as an air common carrier, for a flight destined for
15 or returning from a location or locations outside the United
16 States without regard to previous or subsequent domestic
17 stopovers.

18 (23) A transaction in which the purchase order is
19 received by a florist who is located outside Illinois, but
20 who has a florist located in Illinois deliver the property to
21 the purchaser or the purchaser's donee in Illinois.

22 (24) Fuel consumed or used in the operation of ships,
23 barges, or vessels that are used primarily in or for the
24 transportation of property or the conveyance of persons for
25 hire on rivers bordering on this State if the fuel is
26 delivered by the seller to the purchaser's barge, ship, or
27 vessel while it is afloat upon that bordering river.

28 (25) A motor vehicle sold in this State to a nonresident
29 even though the motor vehicle is delivered to the nonresident
30 in this State, if the motor vehicle is not to be titled in
31 this State, and if a driveaway decal permit is issued to the
32 motor vehicle as provided in Section 3-603 of the Illinois
33 Vehicle Code or if the nonresident purchaser has vehicle
34 registration plates to transfer to the motor vehicle upon

1 returning to his or her home state. The issuance of the
2 driveway decal permit or having the out-of-state
3 registration plates to be transferred is prima facie evidence
4 that the motor vehicle will not be titled in this State.

5 (26) Semen used for artificial insemination of livestock
6 for direct agricultural production.

7 (27) Horses, or interests in horses, registered with and
8 meeting the requirements of any of the Arabian Horse Club
9 Registry of America, Appaloosa Horse Club, American Quarter
10 Horse Association, United States Trotting Association, or
11 Jockey Club, as appropriate, used for purposes of breeding or
12 racing for prizes.

13 (28) Computers and communications equipment utilized for
14 any hospital purpose and equipment used in the diagnosis,
15 analysis, or treatment of hospital patients sold to a lessor
16 who leases the equipment, under a lease of one year or longer
17 executed or in effect at the time of the purchase, to a
18 hospital that has been issued an active tax exemption
19 identification number by the Department under Section 1g of
20 this Act.

21 (29) Personal property sold to a lessor who leases the
22 property, under a lease of one year or longer executed or in
23 effect at the time of the purchase, to a governmental body
24 that has been issued an active tax exemption identification
25 number by the Department under Section 1g of this Act.

26 (30) Beginning with taxable years ending on or after
27 December 31, 1995 and ending with taxable years ending on or
28 before December 31, 2004, personal property that is donated
29 for disaster relief to be used in a State or federally
30 declared disaster area in Illinois or bordering Illinois by a
31 manufacturer or retailer that is registered in this State to
32 a corporation, society, association, foundation, or
33 institution that has been issued a sales tax exemption
34 identification number by the Department that assists victims

1 of the disaster who reside within the declared disaster area.

2 (31) Beginning with taxable years ending on or after
3 December 31, 1995 and ending with taxable years ending on or
4 before December 31, 2004, personal property that is used in
5 the performance of infrastructure repairs in this State,
6 including but not limited to municipal roads and streets,
7 access roads, bridges, sidewalks, waste disposal systems,
8 water and sewer line extensions, water distribution and
9 purification facilities, storm water drainage and retention
10 facilities, and sewage treatment facilities, resulting from a
11 State or federally declared disaster in Illinois or bordering
12 Illinois when such repairs are initiated on facilities
13 located in the declared disaster area within 6 months after
14 the disaster.

15 (32) Beginning July 1, 1999, game or game birds sold at
16 a "game breeding and hunting preserve area" as that term is
17 ~~er-an-"exotic-game-hunting-area"-as-these-terms-are~~ used in
18 the Wildlife Code ~~er-at-a-hunting-enclosure-approved-through~~
19 ~~rules-adopted-by-the-Department-of-Natural--Resourees.~~ This
20 paragraph is exempt from the provisions of Section 2-70.

21 (33) ~~(32)~~ A motor vehicle, as that term is defined in
22 Section 1-146 of the Illinois Vehicle Code, that is donated
23 to a corporation, limited liability company, society,
24 association, foundation, or institution that is determined by
25 the Department to be organized and operated exclusively for
26 educational purposes. For purposes of this exemption, "a
27 corporation, limited liability company, society, association,
28 foundation, or institution organized and operated exclusively
29 for educational purposes" means all tax-supported public
30 schools, private schools that offer systematic instruction in
31 useful branches of learning by methods common to public
32 schools and that compare favorably in their scope and
33 intensity with the course of study presented in tax-supported
34 schools, and vocational or technical schools or institutes

1 organized and operated exclusively to provide a course of
 2 study of not less than 6 weeks duration and designed to
 3 prepare individuals to follow a trade or to pursue a manual,
 4 technical, mechanical, industrial, business, or commercial
 5 occupation.

6 (34) ~~(33)~~ Beginning January 1, 2000, personal property,
 7 including food, purchased through fundraising events for the
 8 benefit of a public or private elementary or secondary
 9 school, a group of those schools, or one or more school
 10 districts if the events are sponsored by an entity recognized
 11 by the school district that consists primarily of volunteers
 12 and includes parents and teachers of the school children.
 13 This paragraph does not apply to fundraising events (i) for
 14 the benefit of private home instruction or (ii) for which the
 15 fundraising entity purchases the personal property sold at
 16 the events from another individual or entity that sold the
 17 property for the purpose of resale by the fundraising entity
 18 and that profits from the sale to the fundraising entity.
 19 This paragraph is exempt from the provisions of Section 2-70.

20 (35) ~~(32)~~ Beginning January 1, 2000, new or used
 21 automatic vending machines that prepare and serve hot food
 22 and beverages, including coffee, soup, and other items, and
 23 replacement parts for these machines. This paragraph is
 24 exempt from the provisions of Section 2-70.

25 (Source: P.A. 90-14, eff. 7-1-97; 90-519, eff. 6-1-98;
 26 90-552, eff. 12-12-97; 90-605, eff. 6-30-98; 91-51, eff.
 27 6-30-99; 91-200, eff. 7-20-99; 91-439, eff. 8-6-99; 91-533,
 28 eff. 8-13-99; 91-637, eff. 8-20-99; 91-644, eff. 8-20-99;
 29 revised 9-28-99.)

30 Section 25. The Wildlife Code is amended by adding
 31 Section 2.33b as follows:

32 (520 ILCS 5/2.33b new)

1 Sec. 2.33b. Hunting in enclosed area prohibited.

2 (a) A person may not hunt an animal that is confined in
3 a man-made enclosure, regardless of the size of the
4 enclosure. A person who violates this subsection is guilty
5 of a Class A misdemeanor and subject to a fine of not less
6 than \$500 and not more than \$5,000 in addition to other
7 statutory penalties.

8 (b) A person may not confine or participate in the
9 confinement of an animal in a man-made enclosure, regardless
10 of the size of the enclosure, for the purpose of providing an
11 opportunity to hunt the animal. A person who violates this
12 subsection is guilty of a Class A misdemeanor and subject to
13 a fine of not less than \$500 and not more than \$5,000 in
14 addition to other statutory penalties.

15 (c) A person may not receive any financial or other gain
16 from the confinement of an animal in a man-made enclosure,
17 regardless of the size of the enclosure, for the purpose of
18 providing an opportunity to hunt the animal. A person who
19 violates this subsection is guilty of a Class A misdemeanor
20 and subject to a fine of either (i) not less than \$500 and
21 not more than \$5,000 or (ii) twice the amount of the gain
22 received by the person from the commission of the violation,
23 according to the court's discretion. The court may impose
24 such a fine in addition to other statutory penalties.

25 (520 ILCS 5/3.34 rep.)

26 Section 26. The Wildlife Code is amended by repealing
27 Section 3.34.